

North Dakota - Schedule 4 - Resident Filers

1997

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Schedule For Computing Credit For Income Tax Paid To Another State

(Attach to Form 37-S or Form 37)

Name(s)	Social Security Number		
1. Enter your federal adjusted gross income (From Line A, Form 37-S or Line A, Schedule 2, Form 37) (SJ)	1		
2. Enter the amount of your federal adjusted gross income reportable to the other state (Please read instructions) (SK)	2		
3. Divide Line 2 by Line 1 (Round to the nearest whole percentage) (cannot exceed 100%) %	3		
4. Enter amount from Line 10, Form 37-S or Line 2, Form 37 (Tax Computation Schedule)	4		
5. Multiply the amount on Line 4 by the percentage on Line 3 (SL)	5		
6. Enter the income tax you paid to another state (Please read instructions) (SM)	6		
7. Enter the smaller of Line 5 or Line 6 here and on Line 11, Form 37-S or Line 3, Form 37 (See instructions)	7		

Instructions For Schedule 4 Above

Important

- You must attach a copy of the other state's income tax return to your North Dakota income tax return. If you do not attach a copy of the other state's return, the credit will be disallowed.
- If you paid income tax to more than one state, you must complete a separate Schedule 4 for each state.
- Attach this schedule to your North Dakota income tax return.

This schedule may be used by an individual who was a resident of North Dakota for the entire tax year and who is required to pay income tax to another state on income that is also taxable by North Dakota. For this purpose, a state includes the District of Columbia and a territory of the United States. This schedule may also be used by an individual who moved *into* North Dakota during the tax year (where the move constituted a change in legal residence) and who has chosen to file as a resident. (See "Filing procedures for individuals who changed residence to North Dakota" under "Individual Who Changed Residence During Tax Year" on page 2 of the instruction booklet for more information).

If a resident filer is required to pay income tax to two or more states on income that is also taxable by North Dakota, a separate Schedule 4 must be completed for each state. The separately computed credits are then added together and the total is entered on the appropriate line of either Form 37-S or Form 37.

Line 2. This is the amount of your income, losses, and adjustments to income included in the computation of your federal adjusted gross income that is properly reportable to the other state. Do not include any amount for personal or dependency exemptions, standard deduction, itemized deductions, or any

modification to federal adjusted gross income required by the other state's tax laws.

Line 6. This is your tax liability on the other state's income tax return after subtracting all income tax credits (except withholding and estimated tax) claimed on the other state's income tax return.

The entry on this line must be an actual income tax liability from the other state's income tax return. Do not enter the amount of the other state's income tax withheld from your wages or the amount of any estimated tax paid to the other state. Neither the amount withheld for, nor the estimated tax paid to, the other state constitutes the actual tax liability owed to the other state since it represents an estimate of your tax liability owed to the other state, part or all of which may be refundable to you. **If you do not file an income tax return with the other state, you are not entitled to a credit.**

Line 7. If you are completing more than one Schedule 4 because you paid income tax to more than one other state, add the amount from Line 7 of each Schedule 4 and enter this total on Line 11, Form 37-S or Line 3, Form 37.